

PUBLIC NOTICE FOR THE GRANTING, THROUGH A SELECTIVE PROCEDURE, OF THE INDEPENDENT ACCOUNTING AUDIT SERVICE FOR THE IBSA ACCOUNTING AUDIT

OBJECTIVE: Management accounting control 2019 - 2021, audit of accounts, processing of accounting data, governance control, audit of projects financed or co-financed by the various funds, issuing of administrative, accounting, labour and tax opinions, control and audit of final accounts, compliance with the relevant Community and national legislation (Germany). Eligibility of expenses by respecting the indications and rules contained in the Reporting/Expenditure Regulations and ensuring that the documentation submitted for inspection is complete; compliance with the expenditure limits set out in the 2019, 2020, 2021 budgets; actual payment of all the expenses indicated in the General Register of Expenditures by checking the receipts and/or accounting documents of equivalent probative value, the verification that there is no duplication of the financing of the expenses reported through other national and EU grants or through grants from other programming of the interventions for a different period of time. The respect of the basic and normal principles of economy and reasonableness of the expenditure in relation to the supply of goods, services and assignments, in compliance with the Community and national regulations in force.

DRAFTING OF THE ADMINISTRATIVE-ACCOUNTING VERIFICATION REPORT: CONTAINING A DETAILED REPORT ON THE RESULTS OF THE VERIFICATION PROCEDURES CARRIED OUT, A FINAL ANALYTICAL STATEMENT OF THE EXPENSES INCURRED ENDORSED BY THE AUDITOR, THE RESULTS OF THE AUDITOR'S VERIFICATION: CONTAINING A LIST OF THE CRITICAL POINTS THAT EMERGED DURING THE VERIFICATIONS CARRIED OUT AND THE ASSESSMENT OF THE SAME FOLLOWING ANY COUNTER-DEDUCTIONS PRESENTED BY THE PARTY.

Final report: WITHIN 30 DAYS FROM THE SIGNATURE OF THE COLLABORATION AGREEMENT

TARGET: Independent auditor and/or company, in charge of carrying out administrative-accounting audits in accordance with the reference legislation (Germany), for the certification of expenses incurred in the implementation of the initiative. Experience in German national accounting. Experience in preparing measures or acts relating to accounting management, verification of compliance of administrative procedures with accounting and private finance rules. Preferable knowledge of international accounting standards IFRS/IAS or EPSAS.

DESCRIPTION OF THE PROFESSIONAL REQUIREMENTS

- Professionals (Auditors registered in the Register of the Ministry of Economy and Finance in Germany, with experience in auditing projects financed or co-financed by European Funds, in the field of sports);
- Service or Auditing Company. In this case, the signatory (person) must be registered at the Ministry of Economy and Finance and must be formally authorised to sign the documents in the name and on behalf of the service or audit company.
- The requirement of independence is essential in order to be able to validly undertake the assignment of Project Auditor and must be possessed and maintained throughout the duration of the assignment.

The assignment shall commence from the signing of the contract and shall end with the completion of the project reporting activities, in accordance with the terms and conditions set out.

The possible extension of the activities, necessary for the correct and complete implementation of the initiative, will not imply any remodulation of the remuneration, as contractually agreed, unless otherwise indicated by the IBSA Executive Board. The payment of the remuneration will take place in instalments after issuing an electronic invoice in accordance with the terms and conditions agreed upon by the parties.

The assignment can be conferred also in case only one application is validly received.

The assignment shall be governed by the provisions of the Civil and Administrative Code of Germany and in accordance with the rules of professional ethics.

SUBMISSION OF APPLICATIONS, SELF-CERTIFICATION, DEADLINES

Interested parties must send, under their sole responsibility, from an official e-mail address, the application to participate in the selection process no later than 4:00 p.m. on 13 March 2022, exclusively to the following address: president@ibsasport.org, specifying in the subject line: "Entrustment of the independent audit service - IBSA".

The application must contain:

1. Declaration of the applicant's identification data (personal data, residence, nationality, PEC e-mail address, etc.), signed by the applicant, certificate of registration with the National Register of Accountants/Ministry of Finance and Economy in Germany;
2. Curriculum vitae, providing for the processing of personal data in accordance with the GDPR (EU Regulation 2016/679) dated and signed by the applicant.

In order to make the types and duration of professional experience easily and immediately verifiable and comparable with those required by this notice, the curriculum vitae must be drawn up using the Europass format and must contain:

- compulsory personal data
 - contacts;
 - clear evidence of the historical period (month/year) in which the declared professional services were carried out;
 - client where the activity was carried out;
 - name or brief description of the experience, highlighting those relevant to this notice (projects analysed/experience in NGOs in the field of international sport);
3. Double-sided photocopy of a valid identity document of the candidate.

IBSA reserves the right, during the selection process, to request the original certification of the self-certified titles and experiences or to ask for clarifications/delucidations/additions in case of experiences that cannot be clearly identified.

After the deadline for submitting applications has expired, IBSA President, after checking the completeness, regularity and admissibility of the application and documentation submitted, will examine the applications by means of a special evaluation committee appointed for this purpose, in order to draw up the relevant ranking list within 5 days.

CAUSES OF EXCLUSION

1. Failure to meet the minimum requirements summarised below;
2. That they have not been convicted of a criminal offence, are not subject to preventive measures and are not undergoing criminal proceedings;
3. To be in possession of the qualifications and of the requirement of particular and proven specialisation
3. I possess the qualifications and the requirement of particular and proven specialisation strictly related to the content of the service requested in this notice;

4. Not to be in any case of incompatibility or conflict of interest with the Principal/Members of the IBSA Executive Committee.
5. Interested parties must not be in any situation of incompatibility or exclusion provided for by law, must not carry out, nor have carried out in the last three years on behalf of the local funding body, any technical or administrative function other than the task provided for in this notice.
6. They must be involved in the preparation of the budget of the local authority receiving the funding -IBSA.
7. NOT be in any situation that compromises impartiality, or that may limit or prejudice the objective implementation of the audit and verification activities.

The evaluation among the qualified candidates will be carried out on the basis of non-discriminatory criteria, taking into account

- a) seniority of registration in the Register/Accounting Register;
- b) references of operation with Government Organisations and NGOs;
- c) structural composition of the professional firm
- d) difference in value with respect to the maximum base price.

The reports, materials and elaborations deriving from the performance of the service will remain the full and absolute property of IBSA, which may use them at its own discretion in the ways and times deemed most appropriate.

All data and information that the selected professional will come into possession of in the performance of the service under this notice shall be considered confidential and their disclosure is strictly forbidden.

If the results of the services provided do not comply with the requirements of the terms of reference, or if they are unsatisfactory, IBSA may terminate the contract due to non-fulfilment, without prejudice to the partial payment of the originally agreed remuneration.

IBSA reserves the right to suspend, modify or cancel the procedure related to this exploratory notice and not to proceed with the selection for the assignment of the service.

The successful candidate must necessarily comply with IBSA's Code of Conduct/Ethics, available at <https://ibasasport.org/about/how-we-do-it/publications/> which is an integral part of the employment contract.